

40.630.080 IMPACT FEE FUND

There is created and established a special purpose, non-lapse impact fee fund. The county auditor shall establish separate accounts within such fund and maintain records for each such account whereby impact fees collected can be segregated by type of facility and by service area.

- A. All interest shall be retained in the account and expended for the purposes for which the impact fees were imposed.
- B. By April of each year, the county auditor shall provide a report for the previous calendar year on each impact fee account showing the source and amount of moneys collected, earned or received and system improvements that were financed in whole or in part by impact fees.

40.630.090 INTERLOCAL AGREEMENTS

- A. The county may enter into an interlocal agreement with any city or town located within the county to provide for a coordinated and integrated joint program of impact fees for public roads, streets, parks and open spaces consistent with the provision of this chapter and state law.
- B. School impact fees shall not be collected on behalf of any school district until such district enters into an interlocal agreement with Clark County providing for submittal of capital facilities plans, fund administration, report of expenditures, allocation of risk, and other appropriate matters. Where a city adopts a substantially similar school impact fee for a district whose boundaries include portions of unincorporated Clark County, such interlocal agreement may include the city. The interlocal agreement may include a fee to cover the county's cost of administering the school impact fee program.

40.630.100 EXPENDITURES

Impact fees for system improvements shall be expended only in conformance with the capital facilities plan. Impact fees shall be expended or encumbered for a permissible use within six (6) years of receipt, unless there exists an extraordinary and compelling reason for fees to be held longer than six (6) years. Such extraordinary or compelling reasons shall be identified in written findings by the board.

40.630.110 REFUNDS.

- A. The current owner of property on which an impact fee has been paid may receive a refund of such fee if the county fails to expend or encumber the impact fees within six (6) years of when the fees were paid or such other period of time established pursuant to Section 40.630.100 on public facilities intended to benefit the development activity for which the impact fees were paid. In determining whether impact fees have been encumbered, impact fees shall be considered encumbered on a first-in, first-out basis. The current owner likewise may receive a proportionate refund where the public funding of applicable service area projects by the end of such six- (6) year period has been insufficient to satisfy the ratio of public-to-private funding for such service area as established in the capital facilities plan. The county shall notify potential claimants by first class mail deposited with the United States Postal Service at the last known address of claimants.
- B. The request for refund money must be submitted to the county board of commissioners in writing within one (1) year of the date the right to claim the refund arises or the date the notice is given, whichever is later. Any impact fees that are not expended within these time limitations, and for which no application for refund has been made within this one- (1) year period, shall be retained and expended on the indicated capital facilities. Refunds of impact fees under this subsection shall include interest earned on the impact fees.
- C. A developer may request and shall receive a refund, including interest earned on the impact fees, when the building permit for which the impact fee has been paid has lapsed for non-commencement of construction. A partial refund shall be provided where the project for which a building permit has been issued has been altered resulting in a decrease in the amount of the impact fee due.

40.630.120 IMPACT FEE AS ADDITIONAL AND SUPPLEMENTAL REQUIREMENT.

The impact fee is additional and supplemental to, and not in substitution of, any other requirements imposed by the county

on the development of land or the issuance of building permits; provided, that any other such county development regulation which would require the developer to undertake dedication or construction of a facility contained within the county capital facility plan shall be imposed only if the developer is given a credit against impact fees as provided for in Section 40.630.070.